

Penalty for improperly obtaining refund, etc.

90. Any person who causes or attempts to cause the refund under subsection 10(4), 17(6), 18(4), 38(3), 57(1), 61(1), 190(1) or 190(2) or entitlement to relief under subsection 58(1) to any person by the Director General of any amount in excess of the amount properly so refundable or relieved to him commits an offence and shall, on conviction, be liable—

- (a)* to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both; and
- (b)* to a penalty of two times the amount refunded or entitled as a relief in excess of the amount properly so refundable or so entitled as a relief.